comprising:

providing a substrate with a dielectric layer thereon;

providing a first patterned photoresist on said dielectric layer to expose a portion of said dielectric layer at which at least a portion of trench is to be formed;

implanting ions into said exposed dielectric layer in a depth of part of the thickness under the masking of said first patterned photoresist so as to form a dense region having an etching rate lower than that of said dielectric layer;

removing said first patterned photoresist;

providing a second patterned photoresist on said dielectric layer, said second patterned photoresist defining an etching opening for exposing at least part of said dense region and a region of said dielectric layer in which a via hole is to be formed;

etching said exposed dielectric layer and said dense region simultaneously under the masking of said second patterned photoresist until a portion of said substrate is exposed; and

removing said second patterned photoresist.

- 53. (Amended) The method according to claim 52, wherein said retrograde implantation comprises:
- a first ion implantation process with a first energy between 20 to 100 KeV to form a first ion implantation region in said dielectric layer; and
- a second ion implantation process with a second energy between 350 to 700  $\,$  KeV.
- 54. (Amended ) The method according to claim 52, wherein said retrograde implantation comprises:
  - a first ion implantation process with a first energy between 20 to 100 KeV